



Chapleau Hydro Inc.

2021 IRM APPLICATION

EB-2020-0010

Submitted on November 2, 2020

Chapleau PUC operating under Chapleau Hydro Inc.

110 Lorne Street South

P.O. Box 670

Chapleau, ON, P0M 1K0

Phone: 705-864-0111



November 2, 2020

Ontario Energy Board P.O.
Box 2319 27th Floor
2300 Yonge Street Toronto,
Ontario M4P 1E4

Attention: Ms. Christine Long, Registrar
Regarding: 2021 IRM Application (EB-2020-0010)

Dear Ms. Long,

Chapleau Hydro Inc. is pleased to submit to the Ontario Energy Board its 2021 IRM Application in a searchable format. This application is being filed according to the Board's e-Filing Services.

We would be pleased to provide any further information or details that you may require relative to this application.

Yours truly,

Jennifer Cyr, Manager of Finance and Regulatory Affairs
Chapleau PUC
110 Lorne Street South
P.O. Box 670
Chapleau, ON, P0M 1K0
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IN THE MATTER OF the Ontario Energy Board Act, 1998, S.O.
1998, c.15, (Schedule B); **AND IN THE MATTER OF** an
Application by CPUC Inc. to the Ontario Energy Board for an Order or
Orders approving or fixing just and reasonable distribution rates and
other service charges to be effective
May 1, 2021.

1. INTRODUCTION

Chapleau PUC. ("CPUC") ("Chapleau Hydro") hereby applies to the Ontario Energy Board (the "Board") for approval of its 2020 Distribution Rate Adjustments effective May 1, 2021. CPUC applies for an Order or Orders approving the proposed distribution rates and other charges as set out in Appendix 2 of this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act. The rates adjustment being applied for affects all classes of CPUC's customer base; Residential, General Services less than 50kW, GS 50kW to 4999kW, Street Lights, USL and Sentinel Lights.

CPUC has followed Chapter 3 of the Board's Filing Requirements for Transmission and Distribution Applications dated May 14, 2020 along with the Key References listed at section 3.1.1 of the Chapter 3 Incentive Rate-Setting Applications.

This application is supported by the following Excel models which are filed in conjunction with the Manager Summary.

- 2021 IRM Rate Generator
- 2021 GA Analysis Workform
- 2021 IRM Checklist
- 2021 Revenue to Cost Ratio Adjustment Model

The following models are not application in this application and therefore are not being submitted.

- 2021 1595
- 2021 ICM/ACM Model
- 2021 LRAM

In the event that the Board is unable to provide a Decision and Order in this Application for implementation by the Applicant as of May 1, 2021, CPUC requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the decided implementation date of the approved 2021 distribution rates. If the effective date does not coincide with the Board's determined implementation date for 2021 distribution rates

1 and charges, CPUC requests to be permitted to recover the incremental revenue from the effective
2 date to the implementation date.

3 CPUC requests that this application be disposed of by way of a written hearing. CPUC confirms
4 that the billing determinants used in the model are from most recent reported RRR filings. The
5 utility reviewed both the existing "Tariff Sheets" and billing determinants in the pre-populated
6 worksheets and confirms that they were accurate.

7 In the preparation of this application, CPUC used the 2021 IRM Rate Generator issued on July 14,
8 2020 and updated October 21, 2020. The rate and other adjustments being applied for and as
9 calculated through the use of the above models include a Price Cap Incentive Rate-Setting ("Price
10 Cap IR") option to adjust its 2021 rates. (The Price Cap IR methodology provides for a mechanistic
11 and formulaic adjustment to distribution rates and charges in the period between Cost of Service
12 applications). The model also adjusts Retail Transmission Service Rates in accordance with Board
13 Guideline G-2008-0001 - Electricity Distribution Retail Transmission Service Rates revised on June
14 28, 2012 and subsequent updates when applicable.

15 CPUC also applies for the following matter.

- 16 • Continuance of the Specific Services charges and Loss Factors.
- 17 • Continuance of the MicroFit monthly charge.
- 18 • Continuance of the Smart Meter Entity charge.

19 The annual adjustment mechanism is not being applied to the following components of delivery
20 rates:

- 21 • Rate Adders, Rate Riders, Low Voltage Service Charges, Retail Transmission Service
22 Rates, Wholesale Market Service Rate, Rural and Remote Rate Protection Benefit and
23 Charge, Standard Supply Service – Administrative Charge, MicroFit Service Charge,
24 Specific Service Charges, Transformation and Primary Metering Allowances, Smart
25 Metering Entity Charge

26 CPUC recognizes that the utility, its shareholder and all its customer classes will be affected by
27 the outcome of the herein application.

28

2. DISTRIBUTOR'S PROFILE

Chapleau PUC is licensed by the Ontario Energy Board to distribute electricity to the inhabitants of the Town of Chapleau. Chapleau PUC is incorporated under the Business Corporation Act on August 18, 1999. The sole Shareholder of Chapleau PUC is the Town of Chapleau. The population of the Municipality of Chapleau is approximately 2,000. The distribution service area within the Town of Chapleau is bounded by the township of Panet, Cochrane and Chapleau.

CPUC is a utility that is tasked with the delivery of electricity. Profits are either reinvested for infrastructure or distributed to its shareholder in the form of dividends. CPUC's service area is an embedded utility completely contained within the municipal boundaries of the town of Chapleau therefore the utility only serves the community of Chapleau. The area is embedded within the Hydro One Networks Inc

In 2019, CPUC will rely on its approximately 30 km of circuits deliver approximately 26,173,316 kWh and 19,722 kW of energy to approximately 1,200 customers. CPUC's distribution system is connected to the 115 kV transmission system through Chapleau DS. The distribution system is comprised of two voltage systems: one at 4.16 kV and the other at 25 kV. CPUC owns two 115-4.16 kV transformers at the DS totaling 6.2 MVA which supply 3 feeders. In addition, CPUC has one 25 kV feeder supplied by Hydro One Networks Inc. which is limited to supplying approximately 3.5 MVA of capacity. Approximately 60% of the distribution assets are rated at 4.16 kV and 40% are rated at 25 kV.

CPUC does not host any utilities within its service area, nor have any embedded utilities within its service area.

CPUC is a registered Market Participant dealing directly with the IESO. CPUC's last Cost of Service application was for rates effective June 1, 2019.

3. CONTACT INFORMATION

Upon receiving the Letter of Direction and the Notice of Application and Hearing from the Board, the OEB will arrange to have the Notice of Application and Hearing for this proceeding published in the following local community not-paid-for newspaper which has the highest circulation in its service area.

The Chapleau Express

14 Richard Street
Chapleau, ON P0M 1K0
Phone # 705-864-2579

Once the Notice of Application and Hearing has been published in the above listed newspapers, CPUC will file an Affidavit of Publication.

Application contact information is as follows:

Applicants Name: Chapleau Public Utilities Corporation

Applicants Address: 110 Lorne Street South

P.O. Box 670

Chapleau, ON, P0M 1K0

Phone: 705-864-0111

Fax: 705-864-1962

CPUC's Contact Info.

Jennifer Cyr

Manager of Finance and Regulatory Affairs

Jcyr.puc@chapleau.ca

Phone: 705-864-0111

The alternate contact for the herein application is;

Manuela Ris-Schofield

Tandem Energy Services Inc

Phone: 519-856-0080

This application and all documents related to this application will be made available on CPUC's website at <http://chapleau.ca/CPUC/>. The application will also be available on the OEB's website at www.ontarioenergyboard.ca, under Board File Number EB-2019-0026

4. PRICE CAP ADJUSTMENT

As per Board policy (Chapter 3), distribution rates are to be adjusted according to the Price Cap model presented through the Board's Rate Generator model. The calculation would be based on the annual percentage change in the GDP-IPI index.

In accordance with the Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors, CPUC was assigned Stretch Factor Group IV with a Price Escalator of 2.00, Price Cap Index of 1.55% and a Stretch Factor Value of 0.45%.

The following table shows CPUC's applicable factor for its Price Cap Adjustment.

Table 1 - Price Cap Parameters

Stretch Factor Group	IV
<i>Set Price Escalator</i>	2.00%
<i>Revised Price Escalator</i>	0.00%
<i>Stretch Factor Value</i>	0.45%
<i>Productivity Factor</i>	0.00%
<i>Price Cap Index</i>	1.55%

While the price factor adjustment under this application would apply to the fixed and volumetric distribution rates for CPUC, it would not affect the following:

- Rate adders and riders; Low voltage service charges; Retail Transmission Service Rates; Wholesale Market Service Rate; Rural Rate Protection Charge; Standard Supply Service – Administrative Charge; MicroFIT Service Charge; Specific Service Charges.

5. REVENUE TO COST RATIO ADJUSTMENT AND RATE DESIGN

CPUC is proposing to adjust its revenue to cost ratios in accordance with its Board Approved 2019 Cost of Service Application. As such, CPUC completed and is filing in conjunction with this application, a completed revenue-to-cost ratio adjustment work form.

<i>Rate Class</i>	Adjustment Required Base Service Charge	Adjustment Required Base Distribution Volumetric Rate kWh	Adjustment Required Base Distribution Volumetric Rate kW
	$G = A - D$	$H = B - E$	$I = C - F$
<i>Residential</i>	0.37	0.0001	
<i>GS<50 kW</i>	-	-	
<i>GS>50 kW</i>	-	-	
<i>USL</i>	-3.68	-0.0050	
<i>Street Lighting</i>	-	-	
<i>Residential</i>	-0.98	-	-4.5375

CPUC has not yet completed its transition to fully fixed residential rates. CPUC was approved for a 5-year transition period starting in its 2019 Cost of Service application. CPUC has 3 years left of its 5-year transition period.

Table 2- Current vs Proposed Distribution Rates

<i>Rate Class</i>	Current MFC	Current Volumetric Charge	Proposed MFC	Proposed Volumetric Charge
<i>Residential</i>	\$39.72	\$0.0112	44.73	0.0076
<i>GS<50 kW</i>	\$35.73	\$0.0268	36.28	0.0272
<i>GS>50 kW</i>	\$196.66	5.101	199.71	5.1801
<i>USL</i>	\$17.46	0.0235	21.47	0.0239
<i>Sentinel</i>	\$11.17	\$19.4266	11.34	19.7328
<i>Street Lighting</i>	\$2.82	\$13.1069	3.86	17.9179

The 2021 proposed tariff sheet is presented at Appendix 2 of this application.

6. RTSR ADJUSTMENT

CPUC is applying for an adjustment of its Retail Transmission Service Rates based on a comparison of historical transmission costs adjusted for new UTR levels and revenues generated from existing RTSRs. This approach is expected to minimize variances in the USoA Accounts 1584 and 1586.

CPUC used the RTSR Adjustment Worksheets embedded in the IRM Model, to determine the proposed adjustments to the current Retail Transmission Service Rates.

The Loss Factor applied to the metered kWh is the actual Board-approved 2019 Loss Factor.

The proposed adjustments of the Retail Transmission Service Rates are shown in the table below, and the detailed calculations can be found in the 2020 IRM Model filed in conjunction with this application.

Table 3- Proposed RTSR

<i>Rate Description</i>	<i>Unit</i>	Current RTSR- Network	Proposed RTSR- Network
<i>Residential Service Classification</i>	<i>\$/kWh</i>	0.0069	0.0073
<i>General Service Less Than 50 kW Service Classification</i>	<i>\$/kWh</i>	0.0061	0.0064
<i>General Service 50 To 4,999 kW Service Classification</i>	<i>\$/kW</i>	2.5602	2.6983
<i>Unmetered Scattered Load Service Classification</i>	<i>\$/kWh</i>	0.0061	0.0064
<i>Sentinel Lighting Service Classification</i>	<i>\$/kW</i>	1.9406	2.0452
<i>Street Lighting Service Classification</i>	<i>\$/kW</i>	1.9309	2.0350

<i>Rate Description</i>	<i>Unit</i>	Current RTSR- Connection	Proposed RTSR- Connection
<i>Residential Service Classification</i>	<i>\$/kWh</i>	0.0018	0.0019
<i>General Service Less Than 50 kW Service Classification</i>	<i>\$/kWh</i>	0.0018	0.0019
<i>General Service 50 To 4,999 kW Service Classification</i>	<i>\$/kW</i>	0.6650	0.6948
<i>Unmetered Scattered Load Service Classification</i>	<i>\$/kWh</i>	0.0018	0.0019
<i>Sentinel Lighting Service Classification</i>	<i>\$/kW</i>	0.5249	0.5483
<i>Street Lighting Service Classification</i>	<i>\$/kW</i>	0.5142	0.5373

7. DEFERRAL AND VARIANCE ACCOUNT

7.1 REVIEW AND DISPOSITION OF GROUP 1 DVA

CPUC has completed the Board Staff's 2021 IRM Rate Generator – Tab 3 Continuity Schedule and the threshold test shows a claim per kWh of \$(0.0001).

CPUC confirms that the billing determinants, which originate from the most recent RRR filings are accurate.

The Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report (the "EDDVAR Report") provides that during the IRM plan term, the distributor's Group 1 audited account balances will be reviewed and disposed if the pre-set disposition threshold is exceeded. Since the threshold was not met CPUC is therefore not seeking disposal of its deferral and variance account in this proceeding. The CPUC Group 1 total claim balance is \$(1,717) and is comprised of the following account balances. Details of these balances can be found in the 2021 IRM Model.

CPUC notes that there are no variances between the RRR, and the balances calculated in that tab 3 of the model and therefore no explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account is required

Table 4- Deferral and Variance Account balances

Group 1 Accounts		
<i>LV Variance Account</i>	1550	19,759
<i>Smart Metering Entity Charge Variance Account</i>	1551	(96)
<i>RSVA - Wholesale Market Service Charge⁵</i>	1580	(6,034)
<i>Variance WMS – Sub-account CBR Class A5</i>	1580	0
<i>Variance WMS – Sub-account CBR Class B5</i>	1580	(2,198)
<i>RSVA - Retail Transmission Network Charge</i>	1584	4,891
<i>RSVA - Retail Transmission Connection Charge</i>	1586	3,916
<i>RSVA - Power⁴</i>	1588	(3,248)
<i>RSVA - Global Adjustment⁴</i>	1589	(15,273)
<i>Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014)³</i>	1595	0
<i>Disposition and Recovery/Refund of Regulatory Balances (2015)³</i>	1595	0
<i>Disposition and Recovery/Refund of Regulatory Balances (2016)³</i>	1595	0
<i>Disposition and Recovery/Refund of Regulatory Balances (2017)³</i>	1595	0
<i>Disposition and Recovery/Refund of Regulatory Balances (2018)³</i>	1595	0
<i>Disposition and Recovery/Refund of Regulatory Balances (2019)³</i>	1595	0
<i>Refer to the Filing Requirements for disposition eligibility.</i>		
<i>RSVA - Global Adjustment</i>		(15,273)
<i>Total Group 1 Balance excluding Account 1589 - Global Adjustment</i>		16,990
<i>Total Group 1 Balance</i>		1,717

CPUC confirms the following.

- Accounts 1595 – Disposition of Regulatory Balances. There are no balances to be disposed of in 1595.
- CPUC confirms that no adjustment has been made to balances previously approved by the OEB on a final basis.
- GA rate riders calculated on an energy basis (kWh) (not applicable in this case)
- The proposed rate riders sought for recovery or refund of balances that are proposed for disposition over the default period of one year.
- CPUC confirms that it used the OEB model which creates a separate rate rider included in the delivery component of the bill that applies prospectively to Non-RPP Class B customers when clearing balances from the GA Variance Account.
- CPUC confirms that the GA is calculated on a kWh basis.
- CPUC confirms that Group 1 2019 balances were approved on an interim basis and CPUC is seeking final disposition of these balances in the herein application.
- CPUC confirms that Global Adjustment rate rider for 2020 were also approved on an interim basis and CPUC is seeking final disposition of these balances in the herein application.

- CPUC confirms that Deferral/Variance accounts rate rider for 2020 were also approved on an interim basis and are seeking final disposition of these balances in the herein application.
- CPUC confirms that all other balances were approved on a final basis.

CPUC confirms that it has completed and filed along with this Manager Summary the GA workform.

7.2 WHOLESALE MARKET PARTICIPANT

CPUC does not have any wholesale market participant (WMP) which can be described as any entity that participates directly in any of the Independent Electricity System Operator (IESO) administered markets. These participants settle commodity and market-related charges with the IESO even if they are embedded in a distributor's distribution system. The rate rider has been calculated on Class B customers only. The billing determinant and all the rate riders for the GA are calculated on an energy basis (kWh) regardless of the billing determinant used for distribution rates for the class.

7.3 DISPOSITION OF ACCOUNT 1595

Since the disposition threshold was not met CPUC is therefore not seeking disposal of any 1595 balances as part of this application.

The 2017 audited balances which were approved as part of CPUC's 2019 Cost of Service Applications were approved on a 2-year basis and as such have not reached sunset plus 1 year.

The 2018 balances are still being collected. The sunset will be reached in April of 2021. As explained in section 7.1, CPUC has not met the disposition threshold for its 2019-year-end balances and as such is not seeking disposition as part of this application.

Table 5 – Disposition Status of Account 1595

Year	Rate Application	Disposition Period	Sunset Reached	Rate Ride Sunset Date	Audited	Plus 1 year
2017	2019	2 yr.	X	2021/5/31	X	X
2018	2020	1 yr.	X	2021/4/30	X	X
2019	2021	-	-	-	-	-

All filing requirements related to 1595 including populating the 1595 Workform are not applicable in this case.

CPUC also confirms that there are no residual balances for vintage Account 1595 being disposed of and that all historical dispositions of 1595 have only been done once.

CPUC confirms that there are no material residual balances which require further analysis, consisting of separating the components of the residual balances by each applicable rate rider and by customer rate class.

As such, CPUC does not need to provide detailed explanations for any significant residual balances attributable to specific rate riders for each customer rate class including volume differences between forecast volumes (used to calculate the rate riders) as compared to actual volumes at which the rate riders were billed.

7.4 GLOBAL ADJUSTMENT AND COMMODITY ACCOUNTS 1588 AND 1589

Since the disposition threshold was not met CPUC is therefore not seeking disposal of its accounts 1588 and 1589 however, in compliance with the filing requirements, CPUC offers the following explanations with respect to the adoption of the February 21, 2019 accounting guidance.

The following section was prepared by CPUC's auditors which performed the review and confirmed the adjustments for account 1588/1589.

Chapleau Public Utilities Corporation (CPUC)

Explanation of Adjustments to 1588 and 1589 Regulatory Balances

Year End: December 31, 2019

Purpose

To document how the issue relating to the 1588 and 1589 regulatory balances was identified, assessed, and corrected.

Discussion

The OEB introduced a settlement and true up template in response to the identification of differences in the performance and recording of this process among LDCs. The template was designed to assist in ensuring consistency among LDCs, in performing the settlement and true up calculations and associated entries that primarily affect the RSVA variance accounts (1588 and 1589).

CPUC was instructed to reperform the monthly settlement and true up process for each month beginning in January 2014, up until the present date, which at the time was early 2019. This was the result of the identification that the balances accumulated in the 1588 and 1589 variance accounts was inconsistent with expectations (these accounts had accumulated significant balances which was atypical). OEB representatives were consulted on more than one occasion to ensure that CPUC understood how to fill out the OEB-provided spreadsheet, and that the methodology was consistent with their expectations.

Jennifer Cyr (Manager of Finance & Regulatory Affairs) undertook the task of completing the spreadsheet for each month. After this process was completed, a few key findings were noted (note: from here on, the way in which CPUC originally performed this settlement and true up will be referred to as the "old method" and the use of the OEB provided spreadsheet will be referred to as the "new method"):

- Differences were identified in the monthly power billed and power purchased figures when comparing the old method to the new method:
 - o The differences in the power purchased figures was attributed to a timing difference, resulting from the old method of the true up process. Previously, CPUC utilized the cash basis of accounting for power purchased and sold, with an adjustment to the accrual basis of accounting completed one per year for the financial statement date. The bulk of the issue appeared to stem from 2014, with only marginal differences identified in 2015 and beyond.
- The new method resulted in adjusted 1588 and 1589 variance account amounts that were much smaller, and consistent with expectations

The process of using the OEB provided template corrected the determination of the balances in the variance accounts. However, it then needed to be determined which accounts to record the adjustment in CPUC's financial statements. The following key points were used in the determination of how to adjust the regulatory variance account balances to the new accurate figures:

- The regulatory balances are affected by the differences between the power billed and power purchased revenue and expense accounts.
- Differences were noted in the revenue and expense accounts when comparing the figures determined using the old method to the new method.
- The differences in these revenue and expense accounts related to the periods of 2014 – 2018, which had since been closed to retained earnings

Therefore, the conclusion was that the differences between the balances previously recorded in the variance accounts, and the newly determined balances, were the result of differences in the power billed and power purchased revenue and expense amounts which had since been closed to retained earnings.

Based on these facts, it was evident that an adjustment needed to be made to the variance accounts to bring them to their newly determined balances, with the other side of the entry impacting retained earnings in the form of a recast in the financial statements. This adjustment was completed while preparing the 2019 audited financial statements.

Conclusion

The adjustment made in the 2019 year-end to correct the existing variance account balances was deemed to be appropriate.

Table 7 at the next page shows the 2019 output from the GA workform. 2017 to 2018 which were filed as part of previous applications are also presented in the 2020 excel version of the GA workform.

7.5 GA WORKFORM

1

Table 6- GA Workform 2019

Note 2: Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)

Year	2019			
Total Metered excluding WMP	C = A+B	25,322,590	MWh	100%
RPP	A	19,493,336	MWh	76.9%
Non-RPP	D = C+E	5,829,253	MWh	23.1%
Non-RPP Class A	D	-	MWh	0.0%
Non-RPP Class B	E	5,829,253	MWh	23.1%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3: GA Billing Rate

GA is billed on the

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details.

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any particular month.

Note 4: Analysis of Expected GA Amount

Year	2019									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (MWh)	Declined Previous Month Unbilled Loss Adjusted Consumption (MWh)	Add Current Month Unbilled Loss Adjusted Consumption (MWh)	Non-RPP Class B Including Loss Adjusted Consumption for Unbilled (MWh)	GA Rate Billed (\$/MWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/MWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)	
	F	G	H	I = F+G+H	J	K = F*J	L	M = F*L	N = M-K	
January	671,877	671,877	603,795	603,795	0.06041	\$ 40,582	0.06042	\$ 40,583	\$ 1	
February	603,795	603,795	603,795	603,795	0.06041	\$ 36,480	0.06042	\$ 36,481	\$ 1	
March	603,795	603,795	603,795	603,795	0.06041	\$ 36,480	0.06042	\$ 36,481	\$ 1	
April	603,795	603,795	603,795	603,795	0.06041	\$ 36,480	0.06042	\$ 36,481	\$ 1	
May	603,795	603,795	603,795	603,795	0.06041	\$ 36,480	0.06042	\$ 36,481	\$ 1	
June	603,795	603,795	603,795	603,795	0.06041	\$ 36,480	0.06042	\$ 36,481	\$ 1	
July	603,795	603,795	603,795	603,795	0.06041	\$ 36,480	0.06042	\$ 36,481	\$ 1	
August	603,795	603,795	603,795	603,795	0.06041	\$ 36,480	0.06042	\$ 36,481	\$ 1	
September	603,795	603,795	603,795	603,795	0.06041	\$ 36,480	0.06042	\$ 36,481	\$ 1	
October	603,795	603,795	603,795	603,795	0.06041	\$ 36,480	0.06042	\$ 36,481	\$ 1	
November	603,795	603,795	603,795	603,795	0.06041	\$ 36,480	0.06042	\$ 36,481	\$ 1	
December	603,795	603,795	603,795	603,795	0.06041	\$ 36,480	0.06042	\$ 36,481	\$ 1	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	6,229,590	6,229,590	6,229,590	6,229,590		\$ 629,250		\$ 629,250	\$ 0	

Calculated Loss Factor: 1.0632
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW: 1.0705
Difference: -0.0073

a) Please provide an explanation in the text box below if columns G and H are not used in the table above.

b) Please provide an explanation in the text box below if the difference in loss factor is greater than 1%.

Note 5: Reconciling Items

Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (14,778)			
1a. CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b. CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a. Remove prior year and unbilled to actual revenue differences				
2b. Add current year and unbilled to actual revenue differences				
3a. Remove difference between prior year accrual/unbilled to actual from load transfers				
3b. Add difference between current year accrual/unbilled to actual from load transfers				
4. Significant prior period billing adjustments recorded in current year				
5. Difference in actual system losses and billed TLUs				
6. CT 2140 for prior period corrections				
7. Others as justified by distributor	\$ 22,652	Error occurred in January when entering the rate, customers were billed at .06043		
8				
9				
10				

Note 6: Adjusted Net Change in Principal Balance in the GL

Net Change in Expected GA Balance in the Year Per Analysis	\$ 7,904
Unresolved Difference	\$ 10,578
Unresolved Difference as % of Expected GA Payments to IESO	-0.4%

2

7.6 CAPACITY BASED RECOVERY

Since the disposition threshold was not met CPUC is therefore not seeking disposal of its Account 1580 and sub-account CBR Class B.

7.7 DISPOSITION OF LRAMVA

As a result of the Minister of Energy, Northern Development and Mines' directive on March 20, 2019, the IESO's Conservation First Framework (CFF) was revoked and all electricity CDM activity for 2019 and 2020 was centralized and administered by the IESO.

Given the timing of the announcement and impact on CPUCs plans, targets, and contractual agreement, CPUC has opted not to seek any disposal of loss revenues related to 2019 conservation savings in this application.

CPUC confirms that it disposed of its LRAM balances up to 2018 in its 2020 IRM application using the IESO's final release of its verified results.

8. TAX CHANGE

CPUC has completed worksheets 8 of the IRM model which resulted in a tax change of \$0 from the tax rates embedded in its OEB 2018 Board Approved base rate. Since the amount is nil, no further action is required.

9. ICM/ACM/Z-FACTOR

CPUC did not apply for an Advanced Incremental module in its last Cost of Service nor is applying for recovery of Incremental Capital or Z-Factor in this proceeding.

CPUC notes that the Minimum Filing Requirements related to ICM / ACM and Z-Factors are not applicable in CPUC's case.

10. REGULATORY RETURN ON EQUITY - OFF RAMP

CPUC's current distribution rates were rebased and approved by the OEB in 2019 and included an expected (deemed) regulatory return on equity of 9.00%. The OEB allows a distributor to earn within +/- 3% of the expected return on equity. The actual return on equity for 2019 is 8.45% which indicates a marginal underearning when compared to the Board Approved 2019 rate of return of 9.00%. The utility commits to maintaining its profitability at the approved level going forward.

Table 7- Return on Equity Table

2019BA 2019

<i>Achieved ROE</i>	9.00	8.46
<i>Deemed ROE</i>	9.00	9.00
<i>Difference</i>	0.00	0.54

11. CURRENT TARIFF SHEET

CPUC current tariff sheets are provided in Appendix 1.

12. PROPOSED TARIFF SHEET

The proposed tariff sheets generated by the 2021 IRM Rate Generator are provided in the Appendix 2.

13. BILL IMPACT

The Minimum Filing Requirements state that distributors must provide bill impacts, including the impact for residential customers at the distributor's 10th consumption percentile. In other words, 10% of a distributor's residential customers consume at or less than this level of consumption monthly.

CPUC notes that because the composition of its residential class has not changed since its last application, CPUC has opted to use the same 10th percentile threshold as it did in its 2020 application.

In CPUC's case, the 10% percentile was calculated in the following manner.

- The utility produced a report which included Residential Customer Number and their Monthly Consumptions.
- The report filtered out customers that had less than 12 months of consumption and those that used less than 50 kWh per month.
- The report was then sorted by lowest to highest consumption.
- The utility then calculates the 10th percentile by taking 10% of the customer count (or number of records in the report).
- The utility then found the record corresponding to this customer's consumption became the "ceiling" for the lowest 10th percentile.
- The 10th percentile was determined to be 405.

A list of bill impact scenarios is presented over the next several pages, with actual bill impacts following the table.

Bill impacts are provided for typical customers and consumption levels for a range of consumption levels relevant to the service territory. CPUC notes that it does not have any customers with unique consumption and demand patterns where CPUC needs to show a typical impact and provide an explanation. The impacts are shown using the CPUC's EB-2019-0026 current approved rates and the proposed 2021 distribution rates.

Table 8– Summary of Bill Impacts

<i>RATE CLASSES</i>	Units	Sub-Total		Total					
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
<i>RES SERVICE CLASSIFICATION - RPP</i>	kWh	\$0.00	0.0%	-\$3.08	-6.9%	-\$2.67	-5.2%	-\$2.17	-1.8%
<i>GS LESS THAN 50 KW SERVICE CLASSIFICATION - RPP</i>	kWh	\$1.35	1.4%	-\$6.85	-5.3%	-\$5.99	-4.1%	-\$4.87	-1.5%
<i>GS 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)</i>	kW	\$12.15	1.7%	-\$439.79	-34.4%	-\$420.48	-25.5%	-\$475.14	-5.3%
<i>UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP</i>	kWh	\$4.03	21.6%	\$3.79	19.2%	\$3.81	18.8%	\$3.10	13.4%
<i>SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP</i>	kW	\$0.48	1.6%	-\$1.03	-3.0%	-\$0.90	-2.4%	-\$0.73	-1.4%
<i>STREET LIGHTING SERVICE CLASSIFICATION - RPP</i>	kW	\$308.94	39.8%	\$215.34	21.8%	\$223.48	19.5%	\$252.54	5.1%
<i>RES SERVICE CLASSIFICATION - Non-RPP (Retailer)</i>	kWh	\$0.00	0.0%	-\$5.10	-12.3%	-\$4.89	-10.8%	-\$5.52	-4.8%
<i>RES SERVICE CLASSIFICATION - Non-RPP (Retailer)</i>	kWh	\$0.00	0.0%	-\$9.45	-19.0%	-\$9.05	-16.0%	-\$10.22	-5.6%
<i>RES SERVICE CLASSIFICATION - RPP</i>	kWh	\$0.00	0.0%	-\$1.66	-4.3%	-\$1.44	-3.4%	-\$1.17	-1.5%
<i>RES SERVICE CLASSIFICATION - Non-RPP (Retailer)</i>	kWh	\$0.00	0.0%	-\$15.12	-25.1%	-\$14.48	-20.3%	-\$16.36	-6.0%
<i>RES SERVICE CLASSIFICATION - Non-RPP (Retailer)</i>	kWh	\$0.00	0.0%	-\$15.12	-25.1%	-\$14.48	-20.3%	-\$16.36	-6.0%
<i>GS LESS THAN 50 kW SERVICE CLASSIFICATION - Non-RPP (Retailer)</i>	kWh	\$1.35	1.4%	-\$23.65	-16.8%	-\$22.79	-14.4%	-\$25.76	-5.2%
<i>GS 50 TO 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)</i>	kW	\$12.15	1.7%	-\$439.79	-34.4%	-\$420.48	-25.5%	-\$475.14	-5.3%

14.CERTIFICATION OF EVIDENCE

As Manager of Finance and Regulatory Affairs of CPUC. I certify that, to the best of my knowledge, the evidence filed in CPUC.'s 2019 Incentive Rate-Setting Application is accurate, complete, and consistent with the requirements of the Chapter 3 Filing Requirements for Electricity Distribution Rate Applications as revised in July of 2019. I also confirm that internal controls and processes are in place for the preparation, review, verification, and oversight of any account balances that are being requested for disposal.

Respectfully submitted,

Original Signed by:

15. APPENDICES

Appendix 1	Current Tariff Sheet
Appendix 2	Proposed Tariff Sheet
Appendix 3	Bill Impacts
Appendix 4	2019 RRWF
Appendix 5	PDF of IRM Rate Generator
Appendix 6	PDF of GA Workform

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Appendix 1 2020 Current Tariff Sheet

Schedule A

To Decision and Rate Order

Tariff of Rates and Charges

OEB File No: EB-2019-0026

DATED: April 16, 2020

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors.

EB-2019-0026

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively by a single family unit, non-commercial. This can be a separately metered living accommodation, town-house, apartment, semi-detached, duplex, triplex or quadruplex with residential zoning. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	39.72
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until May 31, 2021	\$	(2.44)
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	\$	(3.35)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	\$	0.42
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0112
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0042
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 - Approved on an Interim Basis	\$/kWh	0.0048
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021 - Approved on an Interim Basis	\$/kWh	0.0016
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors.

EB-2019-0026

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose average monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	35.73
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0268
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021		
Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0042
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 - Approved on an Interim Basis	\$/kWh	0.0048
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021		
- Approved on an Interim Basis	\$/kWh	0.0016
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	\$/kWh	0.0004
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019)		
- effective until May 31, 2021	\$/kWh	0.0050
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	\$/kWh	(0.0032)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0061
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors.

EB-2019-0026

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	196.66
Distribution Volumetric Rate	\$/kW	5.1010
Low Voltage Service Rate	\$/kW	0.5413
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0042
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 - Approved on an Interim Basis	\$/kW	1.6898
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021 - Approved on an Interim Basis	\$/kW	0.6021
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	\$/kW	0.1527
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	\$/kW	(1.2109)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until May 31, 2021	\$/kW	0.3887
Retail Transmission Rate - Network Service Rate	\$/kW	2.5602
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.6650

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

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EB-2019-0026

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is un-metered. Such connections include cable TV, power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.46
Distribution Volumetric Rate	\$/kWh	0.0235
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 - Approved on an Interim Basis	\$/kWh	0.0048
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021 - Approved on an Interim Basis	\$/kWh	0.0018
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	\$/kWh	0.0004
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	\$/kWh	(0.0032)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0061
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

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EB-2019-0026

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	11.17
Distribution Volumetric Rate	\$/kW	19.4266
Low Voltage Service Rate	\$/kW	0.4272
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 - Approved on an Interim Basis	\$/kW	1.7495
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021 - Approved on an Interim Basis	\$/kW	0.5127
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	\$/kW	0.1335
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	\$/kW	(1.0590)
Retail Transmission Rate - Network Service Rate	\$/kW	1.9406
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5249

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

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EB-2019-0026

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	2.82
Distribution Volumetric Rate	\$/kW	13.1069
Low Voltage Service Rate	\$/kW	0.4185
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 - Approved on an Interim Basis	\$/kW	1.7034
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021 - Approved on an Interim Basis	\$/kW	0.5829
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	\$/kW	0.1472
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	\$/kW	(1.1673)
Retail Transmission Rate - Network Service Rate	\$/kW	1.9309
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5142

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors.

EB-2019-0026

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

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EB-2019-0026

SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Customer Administration

Arrears certificate	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00

Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	44.50
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Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors.

EB-2019-0026

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	102.00
Monthly fixed charge, per retailer	\$	40.80
Monthly variable charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.08
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.04

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0705
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0599

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Appendix 2 2021 Proposed Tariff Sheet

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2021

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors.

EB-2020-0010

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively by a single family unit, non-commercial. This can be a separately metered living accommodation, town-house, apartment, semi-detached, duplex, triplex or quadruplex with residential zoning. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	44.73
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until May 31, 2021	\$	(2.44)
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	\$	(3.35)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	\$	0.42
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0076
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021 - Approved on an Interim Basis	\$/kWh	0.0016
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0019

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2021

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors.

EB-2020-0010

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose average monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	36.28
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0272
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021		
- Approved on an Interim Basis	\$/kWh	0.0016
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	\$/kWh	0.0004
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until May 31, 2021	\$/kWh	0.0050
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	\$/kWh	(0.0032)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0019

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2021

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors.

EB-2020-0010

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	199.71
Distribution Volumetric Rate	\$/kW	5.1801
Low Voltage Service Rate	\$/kW	0.5413
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021		
- Approved on an Interim Basis	\$/kW	0.6021
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	\$/kW	0.1527

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2021

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors.

EB-2020-0010

Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	\$/kW	(1.2109)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until May 31, 2021	\$/kW	0.3887
Retail Transmission Rate - Network Service Rate	\$/kW	2.6983
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.6948

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2021

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors.

EB-2020-0010

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is un-metered. Such connections include cable TV, power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	21.47
Distribution Volumetric Rate	\$/kWh	0.0239
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021		
- Approved on an Interim Basis	\$/kWh	0.0018
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	\$/kWh	0.0004
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021		
	\$/kWh	(0.0032)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0019

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2021

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors.

EB-2020-0010

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	11.34
Distribution Volumetric Rate	\$/kW	19.7328
Low Voltage Service Rate	\$/kW	0.4272
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021		
- Approved on an Interim Basis	\$/kW	0.5127
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	\$/kW	0.1335
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021		
	\$/kW	(1.0590)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0452
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5483

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2021

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors.

EB-2020-0010

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.86
Distribution Volumetric Rate	\$/kW	17.9179
Low Voltage Service Rate	\$/kW	0.4185
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021		
- Approved on an Interim Basis	\$/kW	0.5829
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	\$/kW	0.1472
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	\$/kW	(1.1673)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0350
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5373

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2021

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors.

EB-2020-0010

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Customer Administration

Arrears certificate	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2021

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors.

EB-2020-0010

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at Meter - during regular hours	\$	65.00

Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	45.39
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RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	102.00
Monthly fixed charge, per retailer	\$	40.80
Monthly variable charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.08
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.04

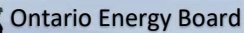
LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0705
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0599

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Appendix 3 Bill Impacts



Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 750 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly demand of less than 50 kW. Include bill comparisons for Non-RPP (retailer) as well. **To assess the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, applicants are to include a total bill impact for a residential customer at the distributor's 10th consumption percentile (In other words, 10% of a distributor's residential customers consume at or less than this level of consumption on a monthly basis). Refer to section 3.2.3 of the Chapter 3 Filing Requirements For Electricity Distribution Rate Applications.**

For certain classes where one or more customers have unique consumption and demand patterns and which may be significantly impacted by the proposed rate changes, the distributor must show a typical comparison, and provide an explanation.

Note:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2020 of \$0.1368/kWh (IESO's Monthly Market Report for May 2020) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Table 1

[illegible]

Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0705	
Proposed/Approved Loss Factor	1.0705	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 39.72	1	\$ 39.72	\$ 44.73	1	\$ 44.73	\$ 5.01	12.61%
Distribution Volumetric Rate	\$ 0.0112	750	\$ 8.40	\$ 0.0076	750	\$ 5.70	\$ (2.70)	-32.14%
DRP Adjustment		750	\$ (11.26)		750	\$ (13.57)	\$ (2.31)	20.52%
Fixed Rate Riders	\$ (5.37)	1	\$ (5.37)	\$ (5.37)	1	\$ (5.37)	\$ -	0.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 31.49			\$ 31.49	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1280	53	\$ 6.77	\$ 0.1280	53	\$ 6.77	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0064	750	\$ 4.80	\$ 0.0023	750	\$ 1.73	\$ (3.08)	-64.06%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	0.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	0.00%
Low Voltage Service Charge	\$ 0.0016	750	\$ 1.20	\$ 0.0016	750	\$ 1.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	0.00%
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 44.83			\$ 41.75	\$ (3.08)	-6.86%
RTSR - Network	\$ 0.0069	803	\$ 5.54	\$ 0.0073	803	\$ 5.86	\$ 0.32	5.80%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	803	\$ 1.45	\$ 0.0019	803	\$ 1.53	\$ 0.08	5.56%
Sub-Total C - Delivery (including Sub-Total B)			\$ 51.81			\$ 49.14	\$ (2.67)	-5.16%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	803	\$ 2.73	\$ 0.0034	803	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	803	\$ 0.40	\$ 0.0005	803	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	480	\$ 61.44	\$ 0.1280	480	\$ 61.44	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	135	\$ 17.28	\$ 0.1280	135	\$ 17.28	\$ -	0.00%
TOU - On Peak	\$ 0.1280	135	\$ 17.28	\$ 0.1280	135	\$ 17.28	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 151.19			\$ 148.52	\$ (2.67)	-1.77%
HST	13%		\$ 19.66	13%		\$ 19.31	\$ (0.35)	-1.77%
Ontario Electricity Rebate	31.8%		\$ (48.08)	31.8%		\$ (47.23)	\$ 0.85	0.00%
Total Bill on TOU			\$ 122.77			\$ 120.60	\$ (2.17)	-1.77%

In the manager's summary, discuss the reason for the change in the distribution sub-total.

In the manager's summary, discuss the reason for the change in the delivery sub-total.

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0705		
Proposed/Approved Loss Factor	1.0705		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 35.73	1	\$ 35.73	\$ 36.28	1	\$ 36.28	\$ 0.55	1.54%
Distribution Volumetric Rate	\$ 0.0268	2000	\$ 53.60	\$ 0.0272	2000	\$ 54.40	\$ 0.80	1.49%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0022	2000	\$ 4.40	\$ 0.0022	2000	\$ 4.40	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 93.73			\$ 95.08	\$ 1.35	1.44%
Line Losses on Cost of Power	\$ 0.1280	141	\$ 18.05	\$ 0.1280	141	\$ 18.05	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0064	2,000	\$ 12.80	\$ 0.0023	2,000	\$ 4.60	\$ (8.20)	-64.06%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0016	2,000	\$ 3.20	\$ 0.0016	2,000	\$ 3.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 128.35			\$ 121.50	\$ (6.85)	-5.34%
RTSR - Network	\$ 0.0061	2,141	\$ 13.06	\$ 0.0064	2,141	\$ 13.70	\$ 0.64	4.92%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	2,141	\$ 3.85	\$ 0.0019	2,141	\$ 4.07	\$ 0.21	5.56%
Sub-Total C - Delivery (including Sub-Total B)			\$ 145.26			\$ 139.27	\$ (5.99)	-4.13%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,141	\$ 7.28	\$ 0.0034	2,141	\$ 7.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,141	\$ 1.07	\$ 0.0005	2,141	\$ 1.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	1,280	\$ 163.84	\$ 0.1280	1,280	\$ 163.84	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	360	\$ 46.08	\$ 0.1280	360	\$ 46.08	\$ -	0.00%
TOU - On Peak	\$ 0.1280	360	\$ 46.08	\$ 0.1280	360	\$ 46.08	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 409.86			\$ 403.87	\$ (5.99)	-1.46%
HST	13%		\$ 53.28	13%		\$ 52.50	\$ (0.78)	-1.46%
Ontario Electricity Rebate	31.8%		\$ (130.34)	31.8%		\$ (128.43)	\$ 1.91	
Total Bill on TOU			\$ 332.81			\$ 327.94	\$ (4.87)	-1.46%

In the manager's summary, discuss the reasons for the change.

In the manager's summary, discuss the reasons for the change.

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	42,000	kWh
Demand	115	kW
Current Loss Factor	1.0705	
Proposed/Approved Loss Factor	1.0705	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 196.66	1	\$ 196.66	\$ 199.71	1	\$ 199.71	\$ 3.05	1.55%
Distribution Volumetric Rate	\$ 5.1010	115	\$ 586.62	\$ 5.1801	115	\$ 595.71	\$ 9.10	1.55%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.6695	115	\$ (76.99)	-\$ 0.6695	115	\$ (76.99)	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 706.28			\$ 718.43	\$ 12.15	1.72%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ 2.8940	115	\$ 332.81	\$ 1.4476	115	\$ 166.47	\$ (166.34)	-49.98%
Riders Including GA(kW) Rate Riders	\$ -	115	\$ -	\$ -	115	\$ -	\$ -	
CBR Class B Rate Riders	\$ 0.0042	42,000	\$ 176.40	-\$ 0.0026	42,000	\$ (109.20)	\$ (285.60)	-161.90%
GA Rate Riders	\$ 0.5413	115	\$ 62.25	\$ 0.5413	115	\$ 62.25	\$ -	0.00%
Low Voltage Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	115	\$ -	\$ -	115	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,277.74			\$ 837.95	\$ (439.79)	-34.42%
RTSR - Network	\$ 2.5602	115	\$ 294.42	\$ 2.6983	115	\$ 310.30	\$ 15.88	5.39%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.6650	115	\$ 76.48	\$ 0.6948	115	\$ 79.90	\$ 3.43	4.48%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,648.64			\$ 1,228.16	\$ (420.48)	-25.50%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	44,961	\$ 152.87	\$ 0.0034	44,961	\$ 152.87	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	44,961	\$ 22.48	\$ 0.0005	44,961	\$ 22.48	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1368	44,961	\$ 6,150.66	\$ 0.1368	44,961	\$ 6,150.66	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 7,974.90			\$ 7,554.42	\$ (420.48)	-5.27%
HST	13%		\$ 1,036.74	13%		\$ 982.07	\$ (54.66)	-5.27%
Ontario Electricity Rebate	31.8%		\$ -	31.8%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 9,011.64			\$ 8,536.50	\$ (475.14)	-5.27%

In the manager's summary, discuss the reasons for the change in the distribution component.

In the manager's summary, discuss the reasons for the change in the delivery component.

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	60	kWh	
Demand	-	kW	
Current Loss Factor	1.0705		
Proposed/Approved Loss Factor	1.0705		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.46	1	\$ 17.46	\$ 21.47	1	\$ 21.47	\$ 4.01	22.97%
Distribution Volumetric Rate	\$ 0.0235	60	\$ 1.41	\$ 0.0239	60	\$ 1.43	\$ 0.02	1.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0028	60	\$ (0.17)	\$ 0.0028	60	\$ (0.17)	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 18.70			\$ 22.74	\$ 4.03	21.57%
Line Losses on Cost of Power	\$ 0.1280	4	\$ 0.54	\$ 0.1280	4	\$ 0.54	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0066	60	\$ 0.40	\$ 0.0025	60	\$ 0.15	\$ (0.25)	-62.12%
CBR Class B Rate Riders	\$ -	60	\$ -	\$ -	60	\$ -	\$ -	
GA Rate Riders	\$ -	60	\$ -	\$ -	60	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0016	60	\$ 0.10	\$ 0.0016	60	\$ 0.10	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	60	\$ -	\$ -	60	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 19.74			\$ 23.52	\$ 3.79	19.19%
RTSR - Network	\$ 0.0061	64	\$ 0.39	\$ 0.0064	64	\$ 0.41	\$ 0.02	4.92%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	64	\$ 0.12	\$ 0.0019	64	\$ 0.12	\$ 0.01	5.56%
Sub-Total C - Delivery (including Sub-Total B)			\$ 20.24			\$ 24.06	\$ 3.81	18.84%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	64	\$ 0.22	\$ 0.0034	64	\$ 0.22	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	64	\$ 0.03	\$ 0.0005	64	\$ 0.03	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	38	\$ 4.92	\$ 0.1280	38	\$ 4.92	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	11	\$ 1.38	\$ 0.1280	11	\$ 1.38	\$ -	0.00%
TOU - On Peak	\$ 0.1280	11	\$ 1.38	\$ 0.1280	11	\$ 1.38	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 28.42			\$ 32.24	\$ 3.81	13.42%
HST	13%		\$ 3.70	13%		\$ 4.19	\$ 0.50	13.42%
Ontario Electricity Rebate	31.8%		\$ (9.04)	31.8%		\$ (10.25)	\$ (1.21)	
Total Bill on TOU			\$ 23.08			\$ 26.18	\$ 3.10	13.42%

In the manager's summary, discuss the reasons for the change in the distribution charges.

In the manager's summary, discuss the reasons for the change in the delivery charges.

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	192	kWh	
Demand	1	kW	
Current Loss Factor	1.0705		
Proposed/Approved Loss Factor	1.0705		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 11.17	1	\$ 11.17	\$ 11.34	1	\$ 11.34	\$ 0.17	1.52%
Distribution Volumetric Rate	\$ 19.4266	1	\$ 19.43	\$ 19.7328	1	\$ 19.73	\$ 0.31	1.58%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.9255	1	\$ (0.93)	\$ 0.9255	1	\$ (0.93)	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 29.67			\$ 30.15	\$ 0.48	1.60%
Line Losses on Cost of Power	\$ 0.1280	14	\$ 1.73	\$ 0.1280	14	\$ 1.73	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ 2.7749	1	\$ 2.77	\$ 1.2716	1	\$ 1.27	\$ (1.50)	-54.17%
Riders Including GA(kW) Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
CBR Class B Rate Riders	\$ -	192	\$ -	\$ -	192	\$ -	\$ -	-
GA Rate Riders	\$ 0.4272	1	\$ 0.43	\$ 0.4272	1	\$ 0.43	\$ -	0.00%
Low Voltage Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 34.61			\$ 33.58	\$ (1.03)	-2.97%
RTSR - Network	\$ 1.9406	1	\$ 1.94	\$ 2.0452	1	\$ 2.05	\$ 0.10	5.39%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.5249	1	\$ 0.52	\$ 0.5483	1	\$ 0.55	\$ 0.02	4.46%
Sub-Total C - Delivery (including Sub-Total B)			\$ 37.07			\$ 36.17	\$ (0.90)	-2.43%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	206	\$ 0.70	\$ 0.0034	206	\$ 0.70	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	206	\$ 0.10	\$ 0.0005	206	\$ 0.10	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	123	\$ 15.73	\$ 0.1280	123	\$ 15.73	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	35	\$ 4.42	\$ 0.1280	35	\$ 4.42	\$ -	0.00%
TOU - On Peak	\$ 0.1280	35	\$ 4.42	\$ 0.1280	35	\$ 4.42	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 62.70			\$ 61.80	\$ (0.90)	-1.43%
HST	13%		\$ 8.15	13%		\$ 8.03	\$ (0.12)	-1.43%
Ontario Electricity Rebate	31.8%		\$ (19.94)	31.8%		\$ (19.65)	\$ 0.29	-
Total Bill on TOU			\$ 50.91			\$ 50.18	\$ (0.73)	-1.43%

In the manager's summary, discuss the reasons for the change.

In the manager's summary, discuss the reasons for the change.

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	22,855	kWh	
Demand	64	kW	
Current Loss Factor	1.0705		
Proposed/Approved Loss Factor	1.0705		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.82	1	\$ 2.82	\$ 3.86	1	\$ 3.86	\$ 1.04	36.88%
Distribution Volumetric Rate	\$ 13.1069	64	\$ 838.84	\$ 17.9179	64	\$ 1,146.75	\$ 307.90	36.71%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 1.0201	64	\$ (65.29)	\$ 1.0201	64	\$ (65.29)	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 776.38			\$ 1,085.32	\$ 308.94	39.79%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ 2.8692	64	\$ 183.63	\$ 1.4067	64	\$ 90.03	\$ (93.60)	-50.97%
Riders Including GA(kW) Rate Riders	\$ -	64	\$ -	\$ -	64	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	64	\$ -	\$ -	64	\$ -	\$ -	
GA Rate Riders	\$ -	22,855	\$ -	\$ -	22,855	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.4185	64	\$ 26.78	\$ 0.4185	64	\$ 26.78	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	64	\$ -	\$ -	64	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 986.79			\$ 1,202.13	\$ 215.34	21.82%
RTSR - Network	\$ 1.9309	64	\$ 123.58	\$ 2.0350	64	\$ 130.24	\$ 6.66	5.39%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.5142	64	\$ 32.91	\$ 0.5373	64	\$ 34.39	\$ 1.48	4.49%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,143.27			\$ 1,366.76	\$ 223.48	19.55%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	24,466	\$ 83.19	\$ 0.0034	24,466	\$ 83.19	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	24,466	\$ 12.23	\$ 0.0005	24,466	\$ 12.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	15,658	\$ 2,004.28	\$ 0.1280	15,658	\$ 2,004.28	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	4,404	\$ 563.70	\$ 0.1280	4,404	\$ 563.70	\$ -	0.00%
TOU - On Peak	\$ 0.1280	4,404	\$ 563.70	\$ 0.1280	4,404	\$ 563.70	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 4,370.63			\$ 4,594.11	\$ 223.48	5.11%
HST	13%		\$ 568.18	13%		\$ 597.23	\$ 29.05	5.11%
Ontario Electricity Rebate	31.8%		\$ -	31.8%		\$ -	\$ -	
Total Bill on TOU			\$ 4,938.81			\$ 5,191.35	\$ 252.54	5.11%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	405	kWh
Demand	-	kW
Current Loss Factor	1.0705	
Proposed/Approved Loss Factor	1.0705	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 39.72	1	\$ 39.72	\$ 44.73	1	\$ 44.73	\$ 5.01	12.61%
Distribution Volumetric Rate	\$ 0.0112	405	\$ 4.54	\$ 0.0076	405	\$ 3.08	\$ (1.46)	-32.14%
DRP Adjustment		405	\$ (7.40)		405	\$ (10.95)	\$ (3.55)	48.03%
Fixed Rate Riders	\$ (5.37)	1	\$ (5.37)	\$ (5.37)	1	\$ (5.37)	\$ -	0.00%
Volumetric Rate Riders	\$ -	405	\$ -	\$ -	405	\$ -	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 31.49			\$ 31.49	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1368	29	\$ 3.91	\$ 0.1368	29	\$ 3.91	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0064	405	\$ 2.59	\$ 0.0023	405	\$ 0.93	\$ (1.66)	-64.06%
CBR Class B Rate Riders	\$ -	405	\$ -	\$ -	405	\$ -	\$ -	0.00%
GA Rate Riders	\$ 0.0058	405	\$ 2.35	\$ 0.0027	405	\$ (1.09)	\$ (3.44)	-146.55%
Low Voltage Service Charge	\$ 0.0016	405	\$ 0.65	\$ 0.0016	405	\$ 0.65	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	0.00%
Additional Volumetric Rate Riders	\$ -	405	\$ -	\$ -	405	\$ -	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 41.55			\$ 36.45	\$ (5.10)	-12.28%
RTSR - Network	\$ 0.0069	434	\$ 2.99	\$ 0.0073	434	\$ 3.16	\$ 0.17	5.80%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	434	\$ 0.78	\$ 0.0019	434	\$ 0.82	\$ 0.04	5.56%
Sub-Total C - Delivery (including Sub-Total B)			\$ 45.33			\$ 40.44	\$ (4.89)	-10.78%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	434	\$ 1.47	\$ 0.0034	434	\$ 1.47	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	434	\$ 0.22	\$ 0.0005	434	\$ 0.22	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1368	405	\$ 55.40	\$ 0.1368	405	\$ 55.40	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 102.42			\$ 97.54	\$ (4.89)	-4.77%
HST	13%		\$ 13.31	13%		\$ 12.68	\$ (0.64)	-4.77%
Ontario Electricity Rebate	31.8%		\$ (32.57)	31.8%		\$ (31.02)	\$ (1.55)	4.77%
Total Bill on Non-RPP Avg. Price			\$ 115.74			\$ 110.22	\$ (5.52)	-4.77%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0705	
Proposed/Approved Loss Factor	1.0705	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 39.72	1	\$ 39.72	\$ 44.73	1	\$ 44.73	\$ 5.01	12.61%
Distribution Volumetric Rate	\$ 0.0112	750	\$ 8.40	\$ 0.0076	750	\$ 5.70	\$ (2.70)	-32.14%
DRP Adjustment		750	\$ (11.26)		750	\$ (13.57)	\$ (2.31)	20.52%
Fixed Rate Riders	\$ (5.37)	1	\$ (5.37)	\$ (5.37)	1	\$ (5.37)	\$ -	0.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 31.49			\$ 31.49	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1368	53	\$ 7.23	\$ 0.1368	53	\$ 7.23	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0064	750	\$ 4.80	\$ 0.0023	750	\$ 1.73	\$ (3.08)	-64.06%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	0.00%
GA Rate Riders	\$ 0.0058	750	\$ 4.35	\$ 0.0027	750	\$ (2.03)	\$ (6.38)	-146.55%
Low Voltage Service Charge	\$ 0.0016	750	\$ 1.20	\$ 0.0016	750	\$ 1.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	0.00%
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 49.64			\$ 40.19	\$ (9.45)	-19.04%
RTSR - Network	\$ 0.0069	803	\$ 5.54	\$ 0.0073	803	\$ 5.86	\$ 0.32	5.80%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	803	\$ 1.45	\$ 0.0019	803	\$ 1.53	\$ 0.08	5.56%
Sub-Total C - Delivery (including Sub-Total B)			\$ 56.63			\$ 47.58	\$ (9.05)	-15.98%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	803	\$ 2.73	\$ 0.0034	803	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	803	\$ 0.40	\$ 0.0005	803	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1368	750	\$ 102.60	\$ 0.1368	750	\$ 102.60	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 162.36			\$ 153.31	\$ (9.05)	-5.57%
HST	13%		\$ 21.11	13%		\$ 19.93	\$ (1.18)	-5.57%
Ontario Electricity Rebate	31.8%		\$ (51.63)	31.8%		\$ (48.75)	\$ (2.88)	-5.57%
Total Bill on Non-RPP Avg. Price			\$ 183.47			\$ 173.24	\$ (10.22)	-5.57%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	405	kWh
Demand	-	kW
Current Loss Factor	1.0705	
Proposed/Approved Loss Factor	1.0705	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 39.72	1	\$ 39.72	\$ 44.73	1	\$ 44.73	\$ 5.01	12.61%
Distribution Volumetric Rate	\$ 0.0112	405	\$ 4.54	\$ 0.0076	405	\$ 3.08	\$ (1.46)	-32.14%
DRP Adjustment		405	\$ (7.40)		405	\$ (10.95)	\$ (3.55)	48.03%
Fixed Rate Riders	\$ (5.37)	1	\$ (5.37)	\$ (5.37)	1	\$ (5.37)	\$ -	0.00%
Volumetric Rate Riders	\$ -	405	\$ -	\$ -	405	\$ -	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 31.49			\$ 31.49	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1280	29	\$ 3.65	\$ 0.1280	29	\$ 3.65	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0064	405	\$ 2.59	\$ 0.0023	405	\$ 0.93	\$ (1.66)	-64.06%
CBR Class B Rate Riders	\$ -	405	\$ -	\$ -	405	\$ -	\$ -	0.00%
GA Rate Riders	\$ -	405	\$ -	\$ -	405	\$ -	\$ -	0.00%
Low Voltage Service Charge	\$ 0.0016	405	\$ 0.65	\$ 0.0016	405	\$ 0.65	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	0.00%
Additional Volumetric Rate Riders	\$ -	405	\$ -	\$ -	405	\$ -	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 38.95			\$ 37.29	\$ (1.66)	-4.26%
RTSR - Network	\$ 0.0069	434	\$ 2.99	\$ 0.0073	434	\$ 3.16	\$ 0.17	5.80%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	434	\$ 0.78	\$ 0.0019	434	\$ 0.82	\$ 0.04	5.56%
Sub-Total C - Delivery (including Sub-Total B)			\$ 42.73			\$ 41.28	\$ (1.44)	-3.38%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	434	\$ 1.47	\$ 0.0034	434	\$ 1.47	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	434	\$ 0.22	\$ 0.0005	434	\$ 0.22	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	259	\$ 33.18	\$ 0.1280	259	\$ 33.18	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	73	\$ 9.33	\$ 0.1280	73	\$ 9.33	\$ -	0.00%
TOU - On Peak	\$ 0.1280	73	\$ 9.33	\$ 0.1280	73	\$ 9.33	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 96.51			\$ 95.06	\$ (1.44)	-1.50%
HST	13%		\$ 12.55	13%		\$ 12.36	\$ (0.19)	-1.50%
Ontario Electricity Rebate	31.8%		\$ (30.69)	31.8%		\$ (30.23)	\$ 0.46	0.00%
Total Bill on TOU			\$ 78.36			\$ 77.19	\$ (1.17)	-1.50%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	1,200	kWh
Demand	-	kW
Current Loss Factor	1.0705	
Proposed/Approved Loss Factor	1.0705	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 39.72	1	\$ 39.72	\$ 44.73	1	\$ 44.73	\$ 5.01	12.61%
Distribution Volumetric Rate	\$ 0.0112	1200	\$ 13.44	\$ 0.0076	1200	\$ 9.12	\$ (4.32)	-32.14%
DRP Adjustment		1200	\$ (16.30)		1200	\$ (16.99)	\$ (0.69)	4.23%
Fixed Rate Riders	\$ (5.37)	1	\$ (5.37)	\$ (5.37)	1	\$ (5.37)	\$ -	0.00%
Volumetric Rate Riders	\$ -	1200	\$ -	\$ -	1200	\$ -	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 31.49			\$ 31.49	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1368	85	\$ 11.57	\$ 0.1368	85	\$ 11.57	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0064	1,200	\$ 7.68	\$ 0.0023	1,200	\$ 2.76	\$ (4.92)	-64.06%
CBR Class B Rate Riders	\$ -	1,200	\$ -	\$ -	1,200	\$ -	\$ -	0.00%
GA Rate Riders	\$ 0.0058	1,200	\$ 6.96	\$ 0.0027	1,200	\$ (3.24)	\$ (10.20)	-146.55%
Low Voltage Service Charge	\$ 0.0016	1,200	\$ 1.92	\$ 0.0016	1,200	\$ 1.92	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	0.00%
Additional Volumetric Rate Riders	\$ -	1,200	\$ -	\$ -	1,200	\$ -	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 60.19			\$ 45.07	\$ (15.12)	-25.12%
RTSR - Network	\$ 0.0069	1,285	\$ 8.86	\$ 0.0073	1,285	\$ 9.38	\$ 0.51	5.80%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	1,285	\$ 2.31	\$ 0.0019	1,285	\$ 2.44	\$ 0.13	5.56%
Sub-Total C - Delivery (including Sub-Total B)			\$ 71.37			\$ 56.89	\$ (14.48)	-20.29%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	1,285	\$ 4.37	\$ 0.0034	1,285	\$ 4.37	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	1,285	\$ 0.64	\$ 0.0005	1,285	\$ 0.64	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1368	1,200	\$ 164.16	\$ 0.1368	1,200	\$ 164.16	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 240.54			\$ 226.06	\$ (14.48)	-6.02%
HST	13%		\$ 31.27	13%		\$ 29.39	\$ (1.88)	-6.02%
Ontario Electricity Rebate	31.8%		\$ (76.49)	31.8%		\$ (71.89)	\$ 4.60	6.02%
Total Bill on Non-RPP Avg. Price			\$ 271.81			\$ 255.45	\$ (16.36)	-6.02%

In the manager's summary, discuss the reasons for the change in the distribution rate.

In the manager's summary, discuss the reasons for the change in the delivery rate.

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	1,200	kWh
Demand	-	kW
Current Loss Factor	1.0705	
Proposed/Approved Loss Factor	1.0705	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 39.72	1	\$ 39.72	\$ 44.73	1	\$ 44.73	\$ 5.01	12.61%
Distribution Volumetric Rate	\$ 0.0112	1200	\$ 13.44	\$ 0.0076	1200	\$ 9.12	\$ (4.32)	-32.14%
DRP Adjustment		1200	\$ (16.30)		1200	\$ (16.99)	\$ (0.69)	4.23%
Fixed Rate Riders	\$ (5.37)	1	\$ (5.37)	\$ (5.37)	1	\$ (5.37)	\$ -	0.00%
Volumetric Rate Riders	\$ -	1200	\$ -	\$ -	1200	\$ -	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 31.49			\$ 31.49	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1368	85	\$ 11.57	\$ 0.1368	85	\$ 11.57	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0064	1,200	\$ 7.68	\$ 0.0023	1,200	\$ 2.76	\$ (4.92)	-64.06%
CBR Class B Rate Riders	\$ -	1,200	\$ -	\$ -	1,200	\$ -	\$ -	0.00%
GA Rate Riders	\$ 0.0058	1,200	\$ 6.96	\$ 0.0027	1,200	\$ (3.24)	\$ (10.20)	-146.55%
Low Voltage Service Charge	\$ 0.0016	1,200	\$ 1.92	\$ 0.0016	1,200	\$ 1.92	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	0.00%
Additional Volumetric Rate Riders	\$ -	1,200	\$ -	\$ -	1,200	\$ -	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 60.19			\$ 45.07	\$ (15.12)	-25.12%
RTSR - Network	\$ 0.0069	1,285	\$ 8.86	\$ 0.0073	1,285	\$ 9.38	\$ 0.51	5.80%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	1,285	\$ 2.31	\$ 0.0019	1,285	\$ 2.44	\$ 0.13	5.56%
Sub-Total C - Delivery (including Sub-Total B)			\$ 71.37			\$ 56.89	\$ (14.48)	-20.29%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	1,285	\$ 4.37	\$ 0.0034	1,285	\$ 4.37	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	1,285	\$ 0.64	\$ 0.0005	1,285	\$ 0.64	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1368	1,200	\$ 164.16	\$ 0.1368	1,200	\$ 164.16	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 240.54			\$ 226.06	\$ (14.48)	-6.02%
HST	13%		\$ 31.27	13%		\$ 29.39	\$ (1.88)	-6.02%
Ontario Electricity Rebate	31.8%		\$ (76.49)	31.8%		\$ (71.89)	\$ 4.60	6.02%
Total Bill on Non-RPP Avg. Price			\$ 271.81			\$ 255.45	\$ (16.36)	-6.02%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Retailer)		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0705		
Proposed/Approved Loss Factor	1.0705		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 35.73	1	\$ 35.73	\$ 36.28	1	\$ 36.28	\$ 0.55	1.54%
Distribution Volumetric Rate	\$ 0.0268	2000	\$ 53.60	\$ 0.0272	2000	\$ 54.40	\$ 0.80	1.49%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0022	2000	\$ 4.40	\$ 0.0022	2000	\$ 4.40	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 93.73			\$ 95.08	\$ 1.35	1.44%
Line Losses on Cost of Power	\$ 0.1368	141	\$ 19.29	\$ 0.1368	141	\$ 19.29	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0064	2,000	\$ 12.80	\$ 0.0023	2,000	\$ 4.60	\$ (8.20)	-64.06%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
GA Rate Riders	\$ 0.0058	2,000	\$ 11.60	\$ 0.0026	2,000	\$ (5.20)	\$ (16.80)	-144.83%
Low Voltage Service Charge	\$ 0.0016	2,000	\$ 3.20	\$ 0.0016	2,000	\$ 3.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 141.19			\$ 117.54	\$ (23.65)	-16.75%
RTSR - Network	\$ 0.0061	2,141	\$ 13.06	\$ 0.0064	2,141	\$ 13.70	\$ 0.64	4.92%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	2,141	\$ 3.85	\$ 0.0019	2,141	\$ 4.07	\$ 0.21	5.56%
Sub-Total C - Delivery (including Sub-Total B)			\$ 158.10			\$ 135.31	\$ (22.79)	-14.42%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,141	\$ 7.28	\$ 0.0034	2,141	\$ 7.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,141	\$ 1.07	\$ 0.0005	2,141	\$ 1.07	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1368	2,000	\$ 273.60	\$ 0.1368	2,000	\$ 273.60	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 440.05			\$ 417.26	\$ (22.79)	-5.18%
HST	13%		\$ 57.21	13%		\$ 54.24	\$ (2.96)	-5.18%
Ontario Electricity Rebate	31.8%		\$ (139.94)	31.8%		\$ (132.69)	\$ (7.25)	-5.18%
Total Bill on Non-RPP Avg. Price			\$ 497.26			\$ 471.50	\$ (25.76)	-5.18%

In the manager's summary, discuss the reasons for the change in the distribution component.

In the manager's summary, discuss the reasons for the change in the delivery component.

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	42,000	kWh
Demand	115	kW
Current Loss Factor	1.0705	
Proposed/Approved Loss Factor	1.0705	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 196.66	1	\$ 196.66	\$ 199.71	1	\$ 199.71	\$ 3.05	1.55%
Distribution Volumetric Rate	\$ 5.1010	115	\$ 586.62	\$ 5.1801	115	\$ 595.71	\$ 9.10	1.55%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.6695	115	\$ (76.99)	\$ 0.6695	115	\$ (76.99)	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 706.28			\$ 718.43	\$ 12.15	1.72%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ 2.8940	115	\$ 332.81	\$ 1.4476	115	\$ 166.47	\$ (166.34)	-49.98%
Riders Including GA(kW) Rate Riders	\$ -	115	\$ -	\$ -	115	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	115	\$ -	\$ -	115	\$ -	\$ -	
GA Rate Riders	\$ 0.0042	42,000	\$ 176.40	\$ 0.0026	42,000	\$ (109.20)	\$ (285.60)	-161.90%
Low Voltage Service Charge	\$ 0.5413	115	\$ 62.25	\$ 0.5413	115	\$ 62.25	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	115	\$ -	\$ -	115	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,277.74			\$ 837.95	\$ (439.79)	-34.42%
RTSR - Network	\$ 2.5602	115	\$ 294.42	\$ 2.6983	115	\$ 310.30	\$ 15.88	5.39%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.6650	115	\$ 76.48	\$ 0.6948	115	\$ 79.90	\$ 3.43	4.48%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,648.64			\$ 1,228.16	\$ (420.48)	-25.50%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	44,961	\$ 152.87	\$ 0.0034	44,961	\$ 152.87	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	44,961	\$ 22.48	\$ 0.0005	44,961	\$ 22.48	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1368	44,961	\$ 6,150.66	\$ 0.1368	44,961	\$ 6,150.66	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 7,974.90			\$ 7,554.42	\$ (420.48)	-5.27%
HST	13%		\$ 1,036.74	13%		\$ 982.07	\$ (54.66)	-5.27%
Ontario Electricity Rebate	31.8%		\$ -	31.8%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 9,011.64			\$ 8,536.50	\$ (475.14)	-5.27%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

1 **Appendix 4 2019 RRWF¹**

2

3

1 MFR - Supporting documentation (e.g. relevant past decisions, RRWF etc.)



Revenue Requirement Workform (RRWF) for 2019 Filers

Data Input ⁽¹⁾

	Initial Application	(2)	Adjustments	Settlement Agreement	(6)	Adjustments	Per Board Decision
1 Rate Base							
Gross Fixed Assets (average)	\$3,925,018		\$36,103	\$3,961,121			\$3,961,121
Accumulated Depreciation (average)	(\$2,438,409)	(5)	\$46,693	(\$2,391,716)			(\$2,391,716)
Allowance for Working Capital:							
Controllable Expenses	\$829,425		(\$36,000)	\$793,425			\$793,425
Cost of Power	\$2,692,686		(\$120,914)	\$2,571,772			\$2,571,772
Working Capital Rate (%)	7.50%	(9)		7.50%	(9)		(9)
2 Utility Income							
Operating Revenues:							
Distribution Revenue at Current Rates	\$783,561		(\$19,331)	\$764,230			
Distribution Revenue at Proposed Rates	\$1,004,820		(\$33,024)	\$971,796			
Other Revenue:							
Specific Service Charges	\$6,207		\$0	\$6,207			
Late Payment Charges	\$5,355		\$0	\$5,355			
Other Distribution Revenue	\$16,351		\$4,736	\$21,087			
Other Income and Deductions	\$22,816		(\$3,500)	\$19,316			
Total Revenue Offsets	\$50,729	(7)	\$1,236	\$51,964			
Operating Expenses:							
OM+A Expenses	\$821,163		(\$36,000)	\$785,163			\$785,163
Depreciation/Amortization	\$120,706		\$ -	\$120,706			\$120,706
Property taxes	\$8,262		\$ -	\$8,262			\$8,262
Other expenses							
3 Taxes/PILs							
Taxable Income:							
Adjustments required to arrive at taxable income	(\$63,028)	(3)		(\$65,378)			
Utility Income Taxes and Rates:							
Income taxes (not grossed up)							
Income taxes (grossed up)							
Federal tax (%)							
Provincial tax (%)							
Income Tax Credits							
4 Capitalization/Cost of Capital							
Capital Structure:							
Long-term debt Capitalization Ratio (%)	56.00%			56.00%			
Short-term debt Capitalization Ratio (%)	4.00%	(8)		4.00%	(8)		(8)
Common Equity Capitalization Ratio (%)	40.00%			40.00%			
Preferred Shares Capitalization Ratio (%)							
	100.0%			100.0%			
Cost of Capital							
Long-term debt Cost Rate (%)	4.16%			4.13%			
Short-term debt Cost Rate (%)	2.29%			2.82%			
Common Equity Cost Rate (%)	9.00%			8.98%			
Preferred Shares Cost Rate (%)							

Notes:

- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- (9) The default Working Capital Allowance factor is **7.5%** (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) ⁽²⁾	\$3,925,018	\$36,103	\$3,961,121	\$ -	\$3,961,121
2	Accumulated Depreciation (average) ⁽²⁾	(\$2,438,409)	\$46,693	(\$2,391,716)	\$ -	(\$2,391,716)
3	Net Fixed Assets (average) ⁽²⁾	\$1,486,609	\$82,796	\$1,569,404	\$ -	\$1,569,404
4	Allowance for Working Capital ⁽¹⁾	\$264,158	(\$11,769)	\$252,390	(\$252,390)	\$ -
5	Total Rate Base	\$1,750,767	\$71,027	\$1,821,794	(\$252,390)	\$1,569,404

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$829,425	(\$36,000)	\$793,425	\$ -	\$793,425
7	Cost of Power	\$2,692,686	(\$120,914)	\$2,571,772	\$ -	\$2,571,772
8	Working Capital Base	\$3,522,111	(\$156,913)	\$3,365,197	\$ -	\$3,365,197
9	Working Capital Rate % ⁽¹⁾	7.50%	0.00%	7.50%	-7.50%	0.00%
10	Working Capital Allowance	\$264,158	(\$11,769)	\$252,390	(\$252,390)	\$ -

Notes

(1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2018 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

(2) Average of opening and closing balances for the year.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)	\$1,004,820	(\$33,024)	\$971,796	\$ -	\$971,796
2	Other Revenue ⁽¹⁾	\$50,729	\$1,236	\$51,964	\$ -	\$51,964
3	Total Operating Revenues	\$1,055,548	(\$31,788)	\$1,023,760	\$ -	\$1,023,760
Operating Expenses:						
4	OM+A Expenses	\$821,163	(\$36,000)	\$785,163	\$ -	\$785,163
5	Depreciation/Amortization	\$120,706	\$ -	\$120,706	\$ -	\$120,706
6	Property taxes	\$8,262	\$ -	\$8,262	\$ -	\$8,262
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$950,131	(\$36,000)	\$914,131	\$ -	\$914,131
10	Deemed Interest Expense	\$42,390	\$1,800	\$44,189	(\$6,191)	\$37,998
11	Total Expenses (lines 9 to 10)	\$992,521	(\$34,200)	\$958,321	(\$6,191)	\$952,130
12	Utility income before income taxes	\$63,028	\$2,411	\$65,439	\$6,191	\$71,630
13	Income taxes (grossed-up)	\$ -	\$ -	\$ -	\$ -	\$ -
14	Utility net income	\$63,028	\$2,411	\$65,439	\$6,191	\$71,630

Notes

Other Revenues / Revenue Offsets

⁽¹⁾	Specific Service Charges	\$6,207	\$ -	\$6,207	\$6,207
	Late Payment Charges	\$5,355	\$ -	\$5,355	\$5,355
	Other Distribution Revenue	\$16,351	\$4,736	\$21,087	\$21,087
	Other Income and Deductions	\$22,816	(\$3,500)	\$19,316	\$19,316
	Total Revenue Offsets	\$50,729	\$1,236	\$51,964	\$51,964



Revenue Requirement Workform (RRWF) for 2019 Filers

Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$63,028	\$65,439	\$56,499
2	Adjustments required to arrive at taxable utility income	(\$63,028)	(\$65,378)	(\$65,378)
3	Taxable income	\$ -	\$61	(\$8,879)
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	\$ -	\$ -	\$ -
6	Total taxes	\$ -	\$ -	\$ -
7	Gross-up of Income Taxes	\$ -	\$ -	\$ -
8	Grossed-up Income Taxes	\$ -	\$ -	\$ -
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$ -	\$ -	\$ -
10	Other tax Credits	\$ -	\$ -	\$ -
<u>Tax Rates</u>				
11	Federal tax (%)	0.00%	0.00%	0.00%
12	Provincial tax (%)	0.00%	0.00%	0.00%
13	Total tax rate (%)	0.00%	0.00%	0.00%

Notes



Revenue Requirement Workform (RRWF) for 2019 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		Initial Application				
		(%)		(\$)	(%)	(\$)
	Debt					
1	Long-term Debt	56.00%		\$980,429	4.16%	\$40,786
2	Short-term Debt	4.00%		\$70,031	2.29%	\$1,604
3	Total Debt	60.00%		\$1,050,460	4.04%	\$42,390
	Equity					
4	Common Equity	40.00%		\$700,307	9.00%	\$63,028
5	Preferred Shares	0.00%		\$ -	0.00%	\$ -
6	Total Equity	40.00%		\$700,307	9.00%	\$63,028
7	Total	100.00%		\$1,750,767	6.02%	\$105,417
		Settlement Agreement				
		(%)		(\$)	(%)	(\$)
	Debt					
1	Long-term Debt	56.00%		\$1,020,205	4.13%	\$42,134
2	Short-term Debt	4.00%		\$72,872	2.82%	\$2,055
3	Total Debt	60.00%		\$1,093,077	4.04%	\$44,189
	Equity					
4	Common Equity	40.00%		\$728,718	8.98%	\$65,439
5	Preferred Shares	0.00%		\$ -	0.00%	\$ -
6	Total Equity	40.00%		\$728,718	8.98%	\$65,439
7	Total	100.00%		\$1,821,794	6.02%	\$109,628
		Per Board Decision				
		(%)		(\$)	(%)	(\$)
	Debt					
8	Long-term Debt	56.00%		\$878,866	4.16%	\$36,561
9	Short-term Debt	4.00%		\$62,776	2.29%	\$1,438
10	Total Debt	60.00%		\$941,643	4.04%	\$37,998
	Equity					
11	Common Equity	40.00%		\$627,762	9.00%	\$56,499
12	Preferred Shares	0.00%		\$ -	0.00%	\$ -
13	Total Equity	40.00%		\$627,762	9.00%	\$56,499
14	Total	100.00%		\$1,569,404	6.02%	\$94,497

Notes



Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Settlement Agreement		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$221,259		\$207,566		\$192,435
2	Distribution Revenue	\$783,561	\$783,561	\$764,230	\$764,230	\$764,230	\$779,361
3	Other Operating Revenue	\$50,729	\$50,729	\$51,964	\$51,964	\$51,964	\$51,964
	Offsets - net						
4	Total Revenue	\$834,289	\$1,055,548	\$816,194	\$1,023,760	\$816,194	\$1,023,760
5	Operating Expenses	\$950,131	\$950,131	\$914,131	\$914,131	\$914,131	\$914,131
6	Deemed Interest Expense	\$42,390	\$42,390	\$44,189	\$44,189	\$37,998	\$37,998
8	Total Cost and Expenses	\$992,521	\$992,521	\$958,321	\$958,321	\$952,130	\$952,130
9	Utility Income Before Income Taxes	(\$158,231)	\$63,028	(\$142,127)	\$65,439	(\$135,936)	\$71,630
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$63,028)	(\$63,028)	(\$65,378)	(\$65,378)	(\$65,378)	(\$65,378)
11	Taxable Income	(\$221,259)	(\$0)	(\$207,505)	\$61	(\$201,314)	\$6,252
12	Income Tax Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	Income Tax on Taxable Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Utility Net Income	(\$158,231)	\$63,028	(\$142,127)	\$65,439	(\$135,936)	\$71,630
16	Utility Rate Base	\$1,750,767	\$1,750,767	\$1,821,794	\$1,821,794	\$1,569,404	\$1,569,404
17	Deemed Equity Portion of Rate Base	\$700,307	\$700,307	\$728,718	\$728,718	\$627,762	\$627,762
18	Income/(Equity Portion of Rate Base)	-22.59%	9.00%	-19.50%	8.98%	-21.65%	11.41%
19	Target Return - Equity on Rate Base	9.00%	9.00%	8.98%	8.98%	9.00%	9.00%
20	Deficiency/Sufficiency in Return on Equity	-31.59%	0.00%	-28.48%	0.00%	-30.65%	2.41%
21	Indicated Rate of Return	-6.62%	6.02%	-5.38%	6.02%	-6.24%	6.99%
22	Requested Rate of Return on Rate Base	6.02%	6.02%	6.02%	6.02%	6.02%	6.02%
23	Deficiency/Sufficiency in Rate of Return	-12.64%	0.00%	-11.39%	0.00%	-12.26%	0.96%
24	Target Return on Equity	\$63,028	\$63,028	\$65,439	\$65,439	\$56,499	\$56,499
25	Revenue Deficiency/(Sufficiency)	\$221,259	\$ -	\$207,566	\$ -	\$192,435	\$15,131
26	Gross Revenue Deficiency/(Sufficiency)	\$221,259 ⁽¹⁾		\$207,566 ⁽¹⁾		\$192,435 ⁽¹⁾	

Notes:
⁽¹⁾ Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Requirement

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1	OM&A Expenses	\$821,163		\$785,163		\$785,163	
2	Amortization/Depreciation	\$120,706		\$120,706		\$120,706	
3	Property Taxes	\$8,262		\$8,262		\$8,262	
5	Income Taxes (Grossed up)	\$ -		\$ -		\$ -	
6	Other Expenses	\$ -					
7	Return						
	Deemed Interest Expense	\$42,390		\$44,189		\$37,998	
	Return on Deemed Equity	\$63,028		\$65,439		\$56,499	
8	Service Revenue Requirement (before Revenues)	<u>\$1,055,548</u>		<u>\$1,023,760</u>		<u>\$1,008,628</u>	
9	Revenue Offsets	\$50,729		\$51,964		\$ -	
10	Base Revenue Requirement (excluding Tranformer Ownership Allowance credit adjustment)	<u>\$1,004,820</u>		<u>\$971,796</u>		<u>\$1,008,628</u>	
11	Distribution revenue	\$1,004,820		\$971,796		\$971,796	
12	Other revenue	\$50,729		\$51,964		\$51,964	
13	Total revenue	<u>\$1,055,548</u>		<u>\$1,023,760</u>		<u>\$1,023,760</u>	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$ -</u>	⁽¹⁾	<u>\$ -</u>	⁽¹⁾	<u>\$15,131</u>	⁽¹⁾

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Settlement Agreement	Δ% ⁽²⁾	Per Board Decision	Δ% ⁽²⁾
Service Revenue Requirement	\$1,055,548	\$1,023,760	(\$0)	\$1,008,628	(\$1)
Grossed-Up Revenue					
Deficiency/(Sufficiency)	\$221,259	\$207,566	(\$0)	\$192,435	(\$1)
Base Revenue Requirement (to be recovered from Distribution Rates)	\$1,004,820	\$971,796	(\$0)	\$1,008,628	(\$1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	\$221,259	\$207,566	(\$0)	\$ -	(\$1)

Notes

⁽¹⁾ Line 11 - Line 8

⁽²⁾ Percentage Change Relative to Initial Application



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Load Forecast Summary

This spreadsheet provides a summary of the customer and load forecast on which the test year revenue requirement is derived. The amounts serve as the denominators for deriving the rates to recover the test year revenue requirement for purposes of this RRWF.

The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in **Appendix 2-I** should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in **Appendix 2-IB** and in Exhibit 3 of the application.

Appendix 2-IB is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth and trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process:				Settlement Agreement			Per Board Decision		
Customer Class				Initial Application			Settlement Agreement		
Input the name of each customer class.				Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾
				Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual
1	Residential			1,047	13,215,736	-	1,047	13,215,736	
2	General Service < 50 kW			149	4,663,068	-	149	4,663,068	
3	General Service > 50 to 4999 kW			12	6,841,388	17,970	12	6,841,388	17,970
4	Unmetered Scattered Load			4	2,892	-	4	2,892	
5	Sentinel			22	20,311	61	22	20,311	61
6	Street Lighting			328	283,967	774	328	283,967	774
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
Total					25,027,362	18,804		25,027,362	18,804
								-	-

Notes:

⁽¹⁾ Input kW or kVA for those customer classes for which billing is based on demand (kW or kVA) versus energy consumption (kWh)



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Cost Allocation and Rate Design

This spreadsheet replaces **Appendix 2-P** and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class revenue requirement and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Stage in Application Process: **Settlement Agreement**

A) Allocated Costs

Name of Customer Class ⁽³⁾	Costs Allocated from Previous Study ⁽¹⁾	%	Allocated Class Revenue Requirement ⁽¹⁾	%
From Sheet 10. Load Forecast				
(7A)				
1 Residential	\$ 513,150	64.23%	\$ 718,176	70.15%
2 General Service < 50 kW	\$ 156,531	19.59%	\$ 165,554	16.17%
3 General Service > 50 to 4999 kW	\$ 90,813	11.37%	\$ 125,351	12.24%
4 Unmetered Scattered Load	\$ 1,983	0.25%	\$ 785	0.08%
5 Sentinel	\$ 3,314	0.41%	\$ 4,320	0.42%
6 Street Lighting	\$ 33,127	4.15%	\$ 9,575	0.94%
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 798,918	100.00%	\$ 1,023,760	100.00%
Service Revenue Requirement (from Sheet 9)			\$ 1,023,759.75	

- (1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 - Low Voltage (LV) Costs are also excluded.
- (2) Host Distributors - Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.
- (3) Customer Classes - If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

B) Calculated Class Revenues

Name of Customer Class		Load Forecast (LF) X current approved rates (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1	Residential	\$ 491,667	\$ 619,345	\$ 630,695	\$ 35,451
2	General Service < 50 kW	\$ 150,035	\$ 186,125	\$ 186,130	\$ 9,224
3	General Service > 50 to 4999 kW	\$ 103,727	\$ 118,145	\$ 118,151	\$ 5,558
4	Unmetered Scattered Load	\$ 1,375	\$ 1,649	\$ 1,127	\$ 49
5	Sentinel	\$ 3,365	\$ 4,071	\$ 4,071	\$ 272
6	Street Lighting	\$ 33,392	\$ 42,461	\$ 31,623	\$ 1,410
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
Total		\$ 783,561	\$ 971,796	\$ 971,796	\$ 51,964

- (4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable X 12 months, and kWh, kW or kVA as applicable. Revenue quantities should be net of the Transformer Ownership Allowance for applicable customer classes. Exclude revenues from rate adders and rate riders.
- (5) Columns 7C and 7D - Column Total should equal the Base Revenue Requirement for each.
- (6) Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficiency/Revenue at Current Rates.
- (7) Column 7E - If using the OEB-issued cost allocation model, enter Miscellaneous Revenues as it appears on worksheet O-1, row 19,

C) **Rebalancing Revenue-to-Cost Ratios**

Name of Customer Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year:	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	2012 %	%	%	%
1 Residential	97.47	91.17%	92.76%	85 - 115
2 General Service < 50 kW	104.28	118.00%	118.00%	80 - 120
3 General Service > 50 to 4999 kW	120.00	98.69%	98.69%	80 - 120
4 Unmetered Scattered Load	118.20	216.47%	149.92%	80 - 120
5 Sentinel	81.52	100.53%	100.53%	80 - 120
6 Street Lighting	81.52	458.19%	345.00%	80 - 120
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

- (8) Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.
- (9) Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing".
- (10) Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

(D) **Proposed Revenue-to-Cost Ratios** ⁽¹¹⁾

	Name of Customer Class	Proposed Revenue-to-Cost Ratio				Policy Range
		Test Year	Price Cap IR Period			
		2019	2020	2021		
1	Residential	92.76%	94.28%	95.79%		85 - 115
2	General Service < 50 kW	118.00%	118.00%	118.00%		80 - 120
3	General Service > 50 to 4999 kW	98.69%	98.69%	98.69%		80 - 120
4	Unmetered Scattered Load	149.92%	120.00%	120.00%		80 - 120
5	Sentinel	100.53%	100.53%	100.53%		80 - 120
6	Street Lighting	345.00%	233.00%	120.00%		80 - 120
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2019 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2020 and 2021 Price Cap IR models, as necessary. For 2020 and 2021, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2018 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and volumetric rates based on the allocated class revenues and fixed/variable split resulting from the cost allocation study and rate design and as proposed by the applicant. However, the RRFW does not replace the rate generator model that an applicant distributor may use in support of its application. The RRFW provides a demonstrative check on the derivation of the revenue requirement and on the proposed base distribution rates to recover the revenue requirement, based on summary information from a more detailed rate generator model and other models that applicants use for cost allocation, load forecasting, taxes/PILs, etc.

[illegible]

¹ Transformer Ownership Allowance is entered as a positive amount, and only for those classes to which it applies.

² The Fixed/Variable split, for each customer class, drives the "rate generator" portion of this sheet of the RRWF. Only the "fixed" fraction is entered, as the sum of the "fixed" and "variable" portions must sum to 100%. For a distributor that may set the Monthly Service Charge, the "fixed" ratio is calculated as: $MSC \times (\text{average number of customers or connections}) \times 12 \text{ months} / (\text{Class Allocated Revenue Requirement})$.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Tracking Form

The first row shown, labelled "Original Application", summarizes key statistics based on the data inputs into the RRWF. After the original application filing, the applicant provides key changes in capital and operating expenses, load forecasts, cost of capital, etc., as revised through the processing of the application. This could be due to revisions or responses to interrogatories. The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

⁽¹⁾ Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

⁽²⁾ Short description of change, issue, etc.

Summary of Proposed Changes

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	\$ 105,417	6.02%	\$ 1,750,767	\$ 3,522,111	\$ 264,158	\$ 120,706	\$ -	\$ 821,163	\$ 1,055,548	\$ 50,729	\$ 1,004,820	\$ 221,259
1	All Irs (cannot to show changes based on individual Irs)	-\$ 4,211	\$ 0	-\$ 71,027	\$ 156,913	\$ 11,769	\$ -		\$ 36,000	\$ 31,788	-\$ 1,236	\$ 33,024	\$ 13,693

- 1 **Appendix 5 2020 PDF of IRM Generator**
- 2 **The IRM Rate Generator cannot be PDF therefore is being filed in Excel**
- 3 **format only**

1 **Appendix 5 2020 PDF of GA Workform**

2

GA Analysis Workform

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2019		
Total Metered excluding WMP	C = A+B	25,322,589	kWh	100%
RPP	A	19,463,336	kWh	76.9%
Non-RPP	B = D+E	5,859,253	kWh	23.1%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	5,859,253	kWh	23.1%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details

Yes

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any particular month

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2019									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)	
	F	G	H	I = F-G+H	J	K = I*J	L	M = L/L	=M-K	
January	671,977	671,977	803,785	803,785	0.06741	\$ 54,183	0.08092	\$ 65,042	\$ 10,859	
February	803,785	803,785	698,872	698,872	0.09657	\$ 67,490	0.08812	\$ 61,585	\$ (5,905)	
March	698,872	698,872	665,988	665,988	0.08105	\$ 53,978	0.08041	\$ 53,562	\$ (426)	
April	665,988	665,988	515,954	515,954	0.08129	\$ 41,942	0.12333	\$ 63,633	\$ 21,691	
May	515,954	515,954	394,262	394,262	0.12860	\$ 50,702	0.12604	\$ 49,693	\$ (1,009)	
June	394,262	394,262	348,585	348,585	0.12444	\$ 43,378	0.13728	\$ 47,854	\$ 4,476	
July	348,585	348,585	304,323	304,323	0.13527	\$ 41,186	0.09645	\$ 29,352	\$ (11,834)	
August	304,323	304,323	297,564	297,564	0.07211	\$ 21,457	0.12607	\$ 37,514	\$ 16,057	
September	297,564	297,564	351,524	351,524	0.12934	\$ 45,466	0.12263	\$ 43,107	\$ (2,359)	
October	351,524	351,524	507,798	507,798	0.17878	\$ 90,784	0.13680	\$ 69,467	\$ (21,317)	
November	507,798	507,798	639,397	639,397	0.10727	\$ 68,588	0.09953	\$ 63,639	\$ (4,949)	
December	639,397	639,397	701,538	701,538	0.08569	\$ 60,115	0.09321	\$ 65,390	\$ 5,276	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	6,200,029	6,200,029	6,229,590	6,229,590		\$ 639,250		\$ 649,828	\$ 10,578	

Calculated Loss Factor 1.0632
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0705
Difference -0.0073

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

b) Please provide an explanation in the textbox below if the difference in loss factor is greater than 1%.

Note 5 **Reconciling Items**

Item	Amount	Explanation	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)			Principal Adjustment on DVA Continuity Schedule If "no", please provide an explanation
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	(14,778)		
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year			
2a Remove prior year end unbilled to actual revenue differences			
2b Add current year end unbilled to actual revenue differences			
3a Remove difference between prior year accrual/unbilled to actual from load transfers			
3b Add difference between current year accrual/unbilled to actual from load transfers			
3c Significant prior period billing adjustments recorded in current year			
4 Differences in actual system losses and billed TLFs			
5 CT 2148 for prior period corrections			
6 Others as justified by distributor	22,682	Error occurred in January when entering the rate, customers were billed at .09563	
7			
8			
9			
10			

Note 6 **Adjusted Net Change in Principal Balance in the GL**
Net Change in Expected GA Balance in the Year Per Analysis \$ 7,904
Unresolved Difference \$ 10,578
Unresolved Difference as % of Expected GA Payments to IESO \$ (2,674)
-0.4%